

The Odisha Gazette

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FINANCE DEPARTMENT

NOTIFICATION

The 15th April, 2023

S.R.O.No.192/2023.—In exercise of the powers conferred by Section 168A of the Odisha Goods & Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereinafter referred to as the said Act) and in partial modification of the notifications of the Government of Odisha in the Finance Department No.18491-FIN-CT1-TAX-0002-2020, dated the 22nd June, 2020, published in the Extraordinary issue No. 901 of the *Odisha Gazette*, dated the 22nd June, 2020 bearing **S.R.O. No. 138/2020** and No.13898-FIN-CT1-TAX-0002-2020, dated the 7th May, 2021, published in the Extraordinary issue No. 727 of the *Odisha Gazette*, dated the 7th May, 2021 bearing **S.R.O. No. 129/2021** and No.18029-FIN-CT1-TAX-0001-2022, dated the 18th July, 2022, published in the Extraordinary issue No. 2288 of the *Odisha Gazette*, dated the 18th July, 2022 bearing **S.R.O. No. 484/2022**, the State Government, on the recommendations of the Goods and Services Tax Council, do hereby, extend the time limit specified under sub-section(10) of Section 73 for issuance of order under sub-section(9) of Section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilised, relating to the period as specified below, namely:—

- (i) For the financial year, 2017-18, up to the 31st day of December, 2023;
- (ii) For the financial year, 2018-19, up to the 31st day of March, 2024; and
- (iii) For the financial year, 2019-20, up to the 31st day of June, 2024.

[No.11513 — FIN-CT1-TAX-0005/2023/FIN.]

By Order of the Governor

DEBASHIS SAHOO

Under Secretary to Government